1/88 S2860-1

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receip[gas, electr[rvice, includ[any munic[, wa-ter, h[lic in its pr[vided in this con-sumer[gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of [c sports provided club m[

There is h[percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, [musement enterprises operated or[the state of Iowa, such tax to be coll[rator in the same manner as is prov[ion of taxes upon the gross receipts of tickets or admission as provided in this section.

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
December 31, 1986

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

19-005
CPE-39386

THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING DECEMBER 31, 1986

Computed tax during the fourth quarter of 1986 amounted to $174,185,833, an increase of 6.34 percent from the same quarter in 1985. The number of businesses filing returns decreased from 102,617 to 102,510 or -0.10 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Computed Sales Tax by Business Group

During the fourth quarter of 1986, the Home Furnishings Group showed the largest increase in computed tax with a 19.63 percent increase. The Building Materials Group followed with an increase of 14.56 percent. The number of businesses showed a decrease of -0.10 percent as compared with an increase of 0.60% during the same period in 1985. Five business groups reported an increase in the number of filers. General Merchandise and Specialty Retail showed the largest increase with 4.62 and 3.59 percent respectively, while the Utilities (-7.75 percent) and Food Dealers (-6.07 percent) Groups showed the largest decrease.

Business Group	# Bus. Dec. 86	# Bus. Dec. 85	% Change # Bus.	Computed Tax Dec. 86	Computed Tax Dec. 85	% Change Tax
Nonresidents	72	61	18.03%	$ 243,651	$ 88,547	175.17%
Utilities	2,464	2,671	-7.75	24,619,700	26,008,324	-5.34
Building Materials	2,538	2,639	-3.83	8,608,749	7,514,326	14.56
General Merchandise	1,652	1,579	4.62	25,273,423	23,393,702	8.04
Food Dealers	2,121	2,258	-6.07	9,136,338	9,075,592	0.67
Motor Vehicle	5,423	5,483	-1.09	9,022,814	8,853,851	1.91
Apparel	2,318	2,333	-0.64	6,537,238	5,898,767	10.82
Home Furnishings	3,122	3,141	-0.60	6,736,240	5,631,065	19.63
Eating and Drinking	7,098	6,995	1.47	13,852,360	12,441,180	11.34
Specialty Retail	20,657	19,941	3.59	15,377,063	14,606,363	5.28
Services	30,113	29,081	3.55	19,769,894	18,159,335	8.87
Wholesale Goods	8,640	8,792	-1.73	22,226,241	20,431,850	8.78
Miscellaneous	11,898	11,455	3.87	10,920,765	9,437,194	15.72
Late Filers	4,394	6,188	-28.99	1,861,357	2,253,874	-17.42
TOTALS	102,510	102,617	-0.10%	$174,185,833	$163,793,970	6.34%

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending December, 1986

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	152	1.77%	$ 1,095,765	6.19%
Building Materials	172	2.01	262,633	1.48
General Merchandise	13	0.15	430,740	2.43
Food Dealers	23	0.27	19,334	0.11
Motor Vehicle	129	1.51	185,219	1.05
Apparel	54	0.63	50,754	0.29
Home Furnishings	248	2.89	483,675	2.73
Eating and Drinking	25	0.29	18,434	0.10
Specialty Retail	755	8.81	1,469,132	8.30
Services	1,352	15.78	2,698,414	15.24
Wholesale Goods	2,577	30.07	4,635,540	26.18
Miscellaneous	2,739	31.96	6,160,640	34.80
Late Filers	331	3.86	194,504	1.10
TOTAL	8,570	100.00%	$17,704,784	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
December 31, 1985 and 1986

Use Tax	December 1985	December 1986	% Change
Retailers			
Number of Returns	8,354	8,570	2.59%
Computed Tax	$17,847,815	$17,704,784	-0.80%
Motor Vehicle			
Number of Returns	140,218	157,258	12.15%
Computed Tax	$20,628,412	$24,787,290	20.16%
Consumers			
Number of Returns	4,860	4,840	-0.41%
Computed Tax	$ 6,031,107	$ 6,384,241	5.86%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	72	$6,387,172	$243,651	.14
ADAIR COUNTY				
GREENFIELD*	143	$5,496,162	$219,841	.13
ADAIR	55	$2,210,903	$88,340	.05
STUART	29	$746,987	$29,879	.02
BRIDGEWATER	24	$362,703	$14,429	.01
FONTANELLE	36	$469,384	$18,777	.01
ORIENT	23	$268,507	$10,743	.01
NON-PERMIT	0	$0	$0	.00
OTHER	95	$689,869	$27,592	.02
* TOTAL COUNTY *	405	$10,244,515	$409,601	.24
ADAMS COUNTY				
CORNING*	122	$4,423,633	$176,894	.10
NODAWAY	10	$100,568	$4,024	.00
PRESCOTT	16	$113,551	$4,542	.00
NON-PERMIT	3	$129,683	$3,900	.00
OTHER	61	$381,792	$15,270	.01
* TOTAL COUNTY *	212	$5,149,227	$204,630	.12
ALLAMAKEE COUNTY				
WAUKON*	194	$8,276,495	$331,058	.19
LANSING	83	$1,584,366	$63,372	.04
POSTVILLE	95	$4,906,271	$196,212	.11
NEW ALBIN	36	$709,227	$28,370	.02
HARPERS FERRY	26	$204,905	$8,196	.00
WATERVILLE	11	$61,640	$2,465	.00
NON-PERMIT	4	$132,485	$3,975	.00
OTHER	155	$1,214,323	$48,571	.03
* TOTAL COUNTY *	604	$17,089,712	$682,219	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	284	$13,150,845	$525,793	.30
CINCINNATI	13	$44,328	$1,773	.00
MORAVIA	35	$230,341	$9,213	.01
MOULTON	31	$401,656	$16,067	.01
MYSTIC	26	$74,054	$2,963	.00
NON-PERMIT	1	$10,514	$315	.00
OTHER	144	$1,430,037	$57,143	.03
* TOTAL COUNTY *	534	$15,340,975	$613,267	.35
AUDUBON COUNTY				
AUDUBON*	159	$5,134,284	$205,328	.12
EXIRA	53	$997,250	$39,889	.02
BRAYTON	10	$93,731	$3,641	.00
KIMBALLTON	23	$290,074	$11,587	.01
NON-PERMIT	1	$18,717	$562	.00
OTHER	88	$608,116	$24,325	.01
* TOTAL COUNTY *	334	$7,142,172	$285,332	.16
BENTON COUNTY				
BELLE PLAINE	131	$3,828,346	$153,130	.09
VINTON*	227	$8,698,483	$347,983	.20
BLAIRSTOWN	40	$782,098	$31,285	.02
SHELLSBURG	29	$367,508	$14,701	.01
VAN HORNE	35	$398,504	$15,932	.01
ATKINS	32	$422,179	$16,888	.01
GARRISON	21	$158,538	$6,342	.00
KEYSTONE	32	$1,490,843	$59,634	.03
MT AUBURN	13	$96,191	$3,848	.00
NEWHALL	38	$514,876	$20,596	.01
NORWAY	26	$664,308	$26,572	.02
URBANA	25	$216,054	$8,642	.00
WALFORD	16	$235,648	$9,426	.01
NON-PERMIT	2	$17,073	$512	.00
OTHER	193	$1,435,582	$57,425	.03
* TOTAL COUNTY *	860	$19,326,231	$772,916	.44

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	2,245	$133,588,111	$5,343,206	3.07
CEDAR FALLS	1,084	$50,569,429	$2,021,956	1.16
EVANSDALE	117	$1,642,382	$65,610	.04
ELK RUN HTS	12	$118,151	$4,727	.00
HUDSON	84	$1,866,275	$74,647	.04
LA PORTE CITY	115	$1,934,009	$77,365	.04
DUNKERTON	42	$629,364	$25,525	.01
JANESVILLE	22	$336,117	$13,445	.01
GILBERTVILLE	39	$411,909	$16,421	.01
RAYMOND	21	$192,047	$7,660	.00
NON-PERMIT	26	$892,854	$26,786	.02
OTHER	132	$2,260,942	$90,433	.05
* TOTAL COUNTY *	3,939	$194,441,590	$7,767,781	4.46
BOONE COUNTY				
BOONE*	489	$19,357,282	$774,225	.44
MADRID	89	$2,094,084	$83,757	.05
OGDEN	101	$1,857,380	$74,293	.04
BEAVER	11	$71,351	$2,853	.00
BOXHOLM	17	$235,377	$9,415	.01
NON-PERMIT	0	$0	$0	.00
OTHER	185	$1,706,412	$68,260	.04
* TOTAL COUNTY *	892	$25,321,886	$1,012,803	.58
BREMER COUNTY				
WAVERLY*	341	$14,685,743	$587,349	.34
SUMNER	111	$3,837,114	$153,470	.09
TRIPOLI	62	$1,185,524	$47,419	.03
DENVER	82	$1,572,337	$62,894	.04
JANESVILLE	33	$523,305	$20,932	.01
READLYN	43	$897,291	$35,891	.02
FREDERIKA	12	$69,555	$2,781	.00
PLAINFIELD	33	$433,588	$17,344	.01
NON-PERMIT	1	$250	$8	.00
OTHER	176	$1,749,365	$69,973	.04
* TOTAL COUNTY *	894	$24,954,072	$998,061	.57

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	266	$11,631,523	$465,213	.27
JESUP	95	$1,953,453	$78,134	.04
FAIRBANK	53	$874,496	$35,076	.02
HAZLETON	41	$359,731	$14,344	.01
LAMONT	30	$345,746	$13,811	.01
WINTHROP	49	$953,045	$38,120	.02
AURORA	15	$305,296	$12,210	.01
BRANDON	26	$173,739	$6,950	.00
QUASQUETON	19	$200,411	$8,016	.00
ROWLEY	13	$50,681	$2,026	.00
NON-PERMIT	5	$579,732	$17,392	.01
OTHER	198	$2,284,939	$91,381	.05
* TOTAL COUNTY *	810	$19,712,792	$782,673	.45
BUENA VISTA COUNTY				
STORM LAKE*	428	$22,021,371	$879,694	.51
ALTA	90	$2,865,676	$114,628	.07
ALBERT CITY	52	$1,731,464	$69,261	.04
MARATHON	18	$339,878	$13,591	.01
NEWELL	48	$947,405	$37,896	.02
SIOUX RAPIDS	67	$1,672,868	$66,908	.04
LAKESIDE	11	$87,771	$3,510	.00
REMBRANDT	21	$150,871	$6,036	.00
LINN GROVE	14	$96,548	$3,862	.00
NON-PERMIT	5	$325,495	$9,766	.01
OTHER	105	$1,130,341	$45,211	.03
* TOTAL COUNTY *	859	$31,369,688	$1,250,363	.72

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	69	$1,209,258	$48,369	.03
GREENE	73	$2,185,119	$87,406	.05
PARKERSBURG	98	$1,807,889	$72,378	.04
SHELL ROCK	70	$1,153,698	$46,149	.03
ALLISON*	70	$3,551,553	$142,038	.08
APLINGTON	54	$889,167	$35,565	.02
DUMONT	37	$902,122	$36,059	.02
NEW HARTFORD	37	$491,974	$19,653	.01
BRISTOW	14	$132,566	$5,303	.00
NON-PERMIT	3	$51,667	$1,550	.00
OTHER	181	$1,791,916	$71,641	.04
* TOTAL COUNTY *	706	$14,166,929	$566,111	.33
CALHOUN COUNTY				
LAKE CITY	97	$2,061,180	$82,621	.05
MANSON	94	$2,617,751	$104,707	.06
ROCKWELL CITY*	130	$3,629,895	$145,175	.08
LOHRVILLE	38	$330,997	$13,241	.01
POMEROY	45	$1,631,617	$65,266	.04
FARNHAMVILLE	30	$1,810,872	$72,434	.04
SOMERS	11	$25,065	$1,003	.00
NON-PERMIT	1	$87,709	$2,631	.00
OTHER	112	$695,139	$27,773	.02
* TOTAL COUNTY *	558	$12,890,225	$514,851	.30
CARROLL COUNTY				
CARROLL*	431	$25,758,864	$1,030,253	.59
COON RAPIDS	81	$1,786,202	$71,423	.04
MANNING	88	$2,302,640	$108,124	.06
BREDA	46	$1,046,717	$41,867	.02
GLIDDEN	45	$1,604,781	$64,192	.04
ARCADIA	27	$594,132	$23,766	.01
DEDHAM	17	$314,058	$12,565	.01
HALBUR	16	$1,239,900	$49,596	.03
TEMPLETON	29	$625,383	$25,016	.01
NON-PERMIT	7	$147,922	$4,436	.00
OTHER	126	$1,150,896	$46,040	.03
* TOTAL COUNTY *	913	$36,571,495	$1,477,278	.85

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	385	$17,575,721	$702,623	.40
ANITA	77	$1,129,445	$45,177	.03
GRISWOLD	86	$1,673,729	$66,948	.04
LEWIS	28	$188,043	$7,521	.00
CUMBERLAND	26	$304,177	$12,167	.01
MASSENA	32	$849,205	$33,968	.02
WIOTA	11	$125,879	$5,034	.00
NON-PERMIT	2	$4,303	$129	.00
OTHER	132	$949,483	$37,977	.02
* TOTAL COUNTY *	779	$22,799,985	$911,544	.52
CEDAR COUNTY				
TIPTON*	188	$7,238,245	$289,530	.17
DURANT	89	$2,446,684	$97,792	.06
MECHANICSVILLE	38	$583,912	$23,356	.01
WEST BRANCH	88	$962,128	$38,486	.02
CLARENCE	54	$1,019,687	$40,762	.02
LOWDEN	52	$977,119	$39,085	.02
STANWOOD	42	$935,337	$37,412	.02
BENNETT	31	$542,074	$21,681	.01
NON-PERMIT	0	$0	$0	.00
OTHER	161	$1,608,888	$64,341	.04
* TOTAL COUNTY *	743	$16,314,074	$652,445	.37
CERRO GORDO COUNTY				
MASON CITY*	1,098	$75,494,206	$3,019,720	1.73
CLEAR LAKE	330	$11,383,303	$455,106	.26
VENTURA	29	$332,976	$13,319	.01
ROCKWELL	40	$592,412	$23,694	.01
DOUGHERTY	11	$91,778	$3,670	.00
MESERVEY	22	$134,907	$5,396	.00
PLYMOUTH	16	$202,406	$8,042	.00
SWALEDALE	17	$168,631	$6,747	.00
THORNTON	27	$326,837	$13,075	.01
NON-PERMIT	16	$270,801	$8,123	.00
OTHER	154	$2,509,452	$100,379	.06
* TOTAL COUNTY *	1,760	$91,507,709	$3,657,271	2.10

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	304	$14,254,118	$570,152	.33
MARCUS	75	$1,832,673	$73,281	.04
AURELIA	62	$806,995	$32,277	.02
CLEGHORN	19	$218,627	$8,746	.01
MERIDEN	12	$86,036	$3,442	.00
QUIMBY	25	$461,809	$18,606	.01
WASHTA	15	$63,512	$2,541	.00
NON-PERMIT	3	$3,492	$105	.00
OTHER	122	$1,044,889	$41,799	.02
* TOTAL COUNTY *	637	$18,772,151	$750,949	.43
CHICKASAW COUNTY				
NEW HAMPTON*	213	$9,228,193	$369,128	.21
NASHUA	80	$1,556,735	$62,271	.04
FREDERICKSBURG	56	$1,455,629	$58,224	.03
LAWLER	40	$1,089,458	$43,579	.03
ALTA VISTA	20	$310,309	$12,414	.01
IONIA	18	$211,705	$8,471	.00
NON-PERMIT	7	$2,137,436	$64,123	.04
OTHER	172	$1,635,233	$65,409	.04
* TOTAL COUNTY *	606	$17,624,698	$683,619	.39
CLARKE COUNTY				
OSCEOLA*	225	$8,827,205	$353,086	.20
MURRAY	29	$207,879	$8,315	.00
NON-PERMIT	1	$7,085	$213	.00
OTHER	86	$831,791	$33,273	.02
* TOTAL COUNTY *	341	$9,873,960	$394,887	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY COUNTY				
SPENCER*	532	$26,677,057	$1,066,881	.61
EVERLY	41	$1,668,144	$66,727	.04
PETERSON	35	$311,161	$12,437	.01
DICKENS	13	$251,602	$10,063	.01
ROYAL	31	$224,165	$8,967	.01
WEBB	18	$240,077	$9,603	.01
NON-PERMIT	18	$1,399,714	$41,992	.02
OTHER	135	$1,282,070	$51,278	.03
* TOTAL COUNTY *	823	$32,053,990	$1,267,948	.73
CLAYTON COUNTY				
ELKADER*	151	$5,599,794	$223,964	.13
GUTTENBERG	119	$2,658,529	$106,325	.06
MONONA	83	$2,508,553	$100,325	.06
STRAWBERRY PT	78	$1,321,619	$52,868	.03
EDGEWOOD	44	$1,062,342	$42,492	.02
GARNAVILLO	52	$876,886	$35,076	.02
MARQUETTE	21	$134,287	$5,373	.00
MCGREGOR	82	$979,722	$39,518	.02
FARMERSBURG	15	$202,455	$8,099	.00
LUANA	19	$198,916	$7,956	.00
N BUENA VISTA	10	$63,327	$2,534	.00
VOLGA CITY	25	$200,769	$8,031	.00
NON-PERMIT	9	$336,753	$10,117	.01
OTHER	200	$1,544,993	$61,692	.04
* TOTAL COUNTY *	908	$17,688,945	$704,370	.40

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	908	$53,800,651	$2,151,091	1.23
DE WITT	207	$7,268,288	$290,731	.17
CAMANCHE	97	$1,223,740	$48,949	.03
DELMAR	16	$276,514	$11,060	.01
GRAND MOUND	37	$342,699	$13,709	.01
LOST NATION	42	$571,932	$22,873	.01
WHEATLAND	41	$803,837	$32,154	.02
CALAMUS	17	$494,742	$19,756	.01
CHARLOTTE	20	$433,921	$17,357	.01
GOOSE LAKE	14	$74,349	$2,974	.00
LOW MOOR	21	$288,507	$11,543	.01
WELTON	12	$104,682-	$4,155	.00
NON-PERMIT	7	$18,196	$545	.00
OTHER	218	$2,603,447	$104,126	.06
* TOTAL COUNTY *	1,657	$68,305,505	$2,731,023	1.57
CRAWFORD COUNTY				
DENISON*	312	$14,751,707	$590,070	.34
CHARTER OAK	42	$489,154	$19,591	.01
DOW CITY	31	$230,709	$9,229	.01
MANILLA	46	$921,333	$36,856	.02
SCHLESWIG	49	$873,226	$34,864	.02
VAIL	26	$175,720	$7,007	.00
KIRON	27	$278,022	$11,120	.01
RICKETTS	18	$71,163	$2,848	.00
WESTSIDE	29	$744,612	$29,819	.02
NON-PERMIT	2	$2,244	$67	.00
OTHER	136	$1,732,113	$69,269	.04
* TOTAL COUNTY *	718	$20,270,003	$810,740	.47

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	301	$12,741,864	$509,655	.29
ADEL*	131	$3,141,939	$125,678	.07
DALLAS CENTER	56	$1,020,710	$40,826	.02
DEXTER	36	$908,385	$36,335	.02
REDFIELD	35	$844,114	$33,764	.02
WAUKEE	66	$2,557,117	$102,285	.06
WOODWARD	53	$749,272	$29,945	.02
BOUTON	14	$202,764	$8,109	.00
DE SOTO	31	$367,690	$14,708	.01
GRANGER	36	$714,611	$28,585	.02
LINDEN	12	$36,695	$1,468	.00
MINBURN	20	$547,006	$21,878	.01
VAN METER	27	$445,616	$17,825	.01
NON-PERMIT	4	$59,145	$1,775	.00
OTHER	256	$2,720,900	$108,841	.06
* TOTAL COUNTY *	1,078	$27,057,828	$1,081,677	.62
DAVIS COUNTY				
BLOOMFIELD*	163	$5,831,868	$233,274	.13
DRAKESVILLE	11	$44,003	$1,759	.00
PULASKI	15	$194,571	$7,783	.00
NON-PERMIT	0	$0	$0	.00
OTHER	160	$1,305,204	$52,205	.03
* TOTAL COUNTY *	349	$7,375,646	$295,021	.17
DECATUR COUNTY				
LAMONI	92	$2,151,518	$86,057	.05
LEON*	100	$2,740,066	$109,541	.06
DAVIS CITY	11	$58,783	$2,352	.00
DECATUR CITY	17	$214,673	$8,586	.00
GARDEN GROVE	11	$43,710	$1,747	.00
GRAND RIVER	12	$67,233	$2,677	.00
VAN WERT	10	$39,331	$1,573	.00
WELDON	14	$64,576	$2,582	.00
NON-PERMIT	0	$0	$0	.00
OTHER	73	$243,182	$9,722	.01
* TOTAL COUNTY *	340	$5,623,072	$224,837	.13

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	243	$12,300,922	$492,038	.28
EARLVILLE	37	$849,396	$33,977	.02
EDGEWOOD	15	$554,411	$22,177	.01
HOPKINTON	31	$629,928	$25,197	.01
COLESBURG	24	$621,841	$24,871	.01
DELHI	32	$488,659	$19,545	.01
DUNDEE	11	$276,248	$11,051	.01
GREELEY	16	$176,143	$7,047	.00
RYAN	27	$291,375	$11,654	.01
NON-PERMIT	2	$3,158	$94	.00
OTHER	173	$2,669,411	$106,791	.06
* TOTAL COUNTY *	611	$18,861,492	$754,442	.43
DES MOINES COUNTY				
BURLINGTON*	852	$55,108,443	$2,204,193	1.27
MEDIAPOLIS	93	$2,833,607	$113,343	.07
WEST BURLINGTON	175	$12,579,397	$503,169	.29
DANVILLE	42	$913,852	$36,553	.02
NON-PERMIT	9	$35,615	$1,090	.00
OTHER	212	$1,991,380	$79,650	.05
* TOTAL COUNTY *	1,383	$73,462,294	$2,937,998	1.69
DICKINSON COUNTY				
MILFORD	137	$2,666,011	$106,636	.06
SPIRIT LAKE*	268	$9,698,949	$387,951	.22
ARNOLDS PARK	126	$1,083,716	$43,307	.02
LAKE PARK	64	$1,571,321	$62,850	.04
OKOBOJI	46	$1,224,110	$48,964	.03
SUPERIOR	10	$347,027	$13,882	.01
TERRIL	18	$293,774	$11,751	.01
NON-PERMIT	4	$9,212	$277	.00
OTHER	192	$1,503,226	$60,121	.03
* TOTAL COUNTY *	865	$18,397,346	$735,739	.42

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,912	$120,824,454	$4,831,630	2.77
CASCADE	100	$2,962,901	$118,517	.07
DYERSVILLE	164	$9,842,891	$393,719	.23
EPWORTH	41	$547,537	$21,902	.01
FARLEY	54	$893,221	$35,728	.02
BERNARD	25	$305,308	$12,213	.01
HOLY CROSS	17	$193,784	$7,791	.00
LUXEMBURG	18	$214,005	$8,561	.00
NEW VIENNA	25	$532,033	$21,280	.01
PEOSTA	17	$222,765	$8,911	.01
SHERRILL	14	$57,217	$2,288	.00
WORTHINGTON	19	$395,483	$15,818	.01
ZWINGLE	10	$38,416	$1,537	.00
NON-PERMIT	26	$317,068	$10,166	.01
OTHER	262	$5,993,128	$239,721	.14
* TOTAL COUNTY *	2,704	$143,340,211	$5,729,782	3.29
EMMET COUNTY				
ESTHERVILLE*	301	$13,728,267	$549,108	.32
ARMSTRONG	81	$1,748,913	$69,949	.04
RINGSTED	28	$791,274	$31,650	.02
WALLINGFORD	19	$117,036	$4,662	.00
NON-PERMIT	5	$7,304	$234	.00
OTHER	106	$760,509	$30,425	.02
* TOTAL COUNTY *	540	$17,153,303	$686,028	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	300	$12,724,450	$508,953	.29
FAYETTE	60	$962,750	$38,512	.02
WEST UNION*	134	$5,553,980	$222,184	.13
ARLINGTON	28	$450,530	$18,023	.01
CLERMONT	32	$1,290,658	$51,628	.03
ELGIN	36	$843,158	$33,727	.02
HAWKEYE	29	$611,855	$24,474	.01
MAYNARD	20	$543,247	$21,729	.01
ST LUCAS	17	$358,354	$14,334	.01
WADENA	14	$59,345	$2,374	.00
WAUCOMA	19	$368,842	$14,754	.01
WESTGATE	14	$73,978	$2,939	.00
NON-PERMIT	4	$326,046	$9,782	.01
OTHER	204	$3,600,985	$144,031	.08
* TOTAL COUNTY *	911	$27,768,178	$1,107,442	.64
FLOYD COUNTY				
CHARLES CITY*	362	$7,978,252	$617,896	.35
NORA SPRINGS	69	$983,292	$39,329	.02
ROCKFORD	56	$855,963	$34,240	.02
FLOYD	21	$196,881	$7,872	.00
MARBLE ROCK	26	$368,571	$14,743	.01
RUDD	27	$353,307	$14,135	.01
NON-PERMIT	2	$6,244	$187	.00
OTHER	169	$2,227,511	$89,079	.05
* TOTAL COUNTY *	732	$12,970,021	$817,481	.47
FRANKLIN COUNTY				
HAMPTON*	250	$10,711,124	$428,414	.25
ACKLEY	12	$146,609	$5,865	.00
SHEFFIELD	63	$1,157,190	$44,643	.03
ALEXANDER	12	$139,045	$5,562	.00
COULTER	13	$255,584	$10,223	.01
GENEVA	12	$136,862	$5,475	.00
LATIMER	31	$1,588,692	$63,489	.04
NON-PERMIT	2	$72,946	$2,566	.00
OTHER	121	$1,933,743	$77,341	.04
* TOTAL COUNTY *	516	$16,141,795	$643,578	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	76	$2,259,905	$90,396	.05
SIDNEY*	59	$1,124,713	$44,946	.03
TABOR	47	$689,411	$27,570	.02
FARRAGUT	27	$231,877	$9,250	.01
RANDOLPH	10	$135,807	$5,432	.00
RIVERTON	17	$165,252	$6,611	.00
THURMAN	11	$47,040	$1,882	.00
NON-PERMIT	4	$172,962	$5,189	.00
OTHER	104	$4,102,248	$164,091	.09
* TOTAL COUNTY *	355	$8,929,215	$355,367	.20
GREENE COUNTY				
JEFFERSON*	242	$9,248,988	$369,889	.21
CHURDAN	33	$256,158	$10,245	.01
GRAND JCT	58	$1,578,927	$63,147	.04
SCRANTON	40	$600,165	$24,003	.01
PATON	22	$639,555	$25,582	.01
RIPPEY	23	$242,753	$9,709	.01
NON-PERMIT	0	$0	$0	.00
OTHER	78	$568,629	$22,753	.01
* TOTAL COUNTY *	496	$13,135,375	$525,328	.30
GRUNDY COUNTY				
GRUNDY CENTER*	146	$5,535,115	$221,401	.13
REINBECK	92	$1,725,216	$69,010	.04
CONRAD	60	$1,580,613	$63,222	.04
DIKE	41	$1,363,366	$54,511	.03
WELLSBURG	45	$867,049	$34,684	.02
BEAMAN	13	$406,785	$16,272	.01
HOLLAND	18	$65,892	$2,636	.00
NON-PERMIT	3	$202,978	$6,100	.00
OTHER	126	$953,246	$38,126	.02
* TOTAL COUNTY *	544	$12,700,260	$505,962	.29

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	116	$4,186,460	$167,457	.10
PANORA	69	$1,553,993	$62,163	.04
STUART	62	$1,498,818	$59,952	.03
BAYARD	30	$473,317	$18,934	.01
CASEY	29	$461,603	$18,398	.01
BAGLEY	23	$152,963	$6,117	.00
JAMAICA	10	$54,048	$2,162	.00
MENLO	23	$260,199	$10,409	.01
YALE	21	$297,577	$11,904	.01
NON-PERMIT	0	$0	$0	.00
OTHER	95	$525,379	$21,014	.01
* TOTAL COUNTY *	478	$9,464,357	$378,510	.22
HAMILTON COUNTY				
WEBSTER CITY*	344	$12,794,356	$511,596	.29
JEWELL	60	$2,108,282	$84,330	.05
STRATFORD	48	$1,091,248	$43,650	.03
WILLIAMS	37	$1,086,868	$43,478	.02
BLAIRSBURG	17	$301,612	$12,063	.01
ELLSWORTH	27	$929,691	$37,187	.02
KAMRAR	14	$138,233	$5,529	.00
RANDALL	10	$227,436	$9,097	.01
STANHOPE	26	$360,700	$14,430	.01
NON-PERMIT	1	$2,968	$89	.00
OTHER	147	$1,400,446	$56,054	.03
* TOTAL COUNTY *	731	$20,441,840	$817,503	.47

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HANCOCK COUNTY				
BRITT	121	$3,472,174	$138,885	.08
GARNER*	124	$6,833,477	$273,327	.16
KANAWHA	49	$1,420,120	$56,805	.03
KLEMME	27	$517,231	$20,687	.01
CORWITH	26	$410,130	$16,406	.01
CRYSTAL LAKE	15	$121,517	$4,862	.00
GOODELL	10	$34,741	$1,389	.00
WODEN	18	$430,670	$17,226	.01
FOREST CITY	12	$136,238	$5,451	.00
NON-PERMIT	1	$1,252	$38	.00
OTHER	114	$890,700	$35,624	.02
* TOTAL COUNTY *	517	$14,268,250	$570,700	.33
HARDIN COUNTY				
IOWA FALLS	316	$14,170,415	$566,674	.33
ACKLEY	98	$1,557,424	$62,297	.04
ELDORA*	154	$4,376,648	$175,062	.10
ALDEN	41	$628,985	$25,160	.01
HUBBARD	56	$1,628,426	$65,137	.04
RADCLIFFE	35	$652,800	$26,112	.01
NEW PROVIDENCE	10	$297,446	$11,898	.01
STEAMBOAT ROCK	18	$274,561	$10,984	.01
UNION	38	$833,756	$33,351	.02
NON-PERMIT	2	$4,516	$136	.00
OTHER	189	$3,161,925	$126,484	.07
* TOTAL COUNTY *	957	$27,586,902	$1,103,295	.63

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARRISON COUNTY				
DUNLAP	64	$1,444,977	$57,798	.03
LOGAN*	63	$1,545,427	$61,817	.04
MISSOURI VALLEY	143	$6,037,504	$241,498	.14
WOODBINE	68	$1,597,742	$63,895	.04
MAGNOLIA	13	$65,146	$2,607	.00
MODALE	13	$478,657	$19,146	.01
MONDAMIN	23	$344,151	$13,768	.01
PERSIA	23	$126,914	$5,078	.00
PISGAH	22	$144,562	$5,783	.00
NON-PERMIT	1	$20,433	$613	.00
OTHER	106	$1,924,440	$76,968	.04
* TOTAL COUNTY *	539	$13,729,953	$548,971	.32
HENRY COUNTY				
MT PLEASANT*	296	$19,324,872	$772,991	.44
NEW LONDON	66	$995,799	$39,832	.02
WAYLAND	48	$780,642	$31,228	.02
WINFIELD	58	$1,482,983	$59,321	.03
MT UNION	16	$346,019	$13,841	.01
OLDS	17	$358,775	$14,351	.01
SALEM	19	$102,892	$4,114	.00
NON-PERMIT	8	$1,068,360	$32,050	.02
OTHER	171	$2,959,209	$118,363	.07
* TOTAL COUNTY *	699	$27,419,551	$1,086,091	.62
HOWARD COUNTY				
CRESCO*	212	$8,202,072	$327,821	.19
ELMA	43	$466,437	$18,652	.01
LIME SPRINGS	31	$921,458	$36,858	.02
RICEVILLE	18	$535,155	$21,405	.01
CHESTER	23	$357,687	$14,308	.01
PROTIVIN	34	$724,025	$28,963	.02
NON-PERMIT	14	$366,969	$11,009	.01
OTHER	103	$860,831	$34,416	.02
* TOTAL COUNTY *	478	$12,434,634	$493,432	.28

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HUMBOLDT COUNTY				
HUMBOLDT	242	$10,926,177	$437,043	.25
DAKOTA CITY*	34	$312,908	$12,517	.01
GILMORE CITY	13	$169,200	$6,768	.00
LIVERMORE	26	$419,548	$16,777	.01
BODE	22	$286,202	$11,448	.01
RENWICK	25	$543,992	$21,760	.01
NON-PERMIT	2	$6,068	$204	.00
OTHER	124	$957,450	$38,297	.02
* TOTAL COUNTY *	488	$13,621,545	$544,814	.31
IDA COUNTY				
HOLSTEIN	83	$1,640,985	$65,634	.04
IDA GROVE*	158	$8,836,585	$353,464	.20
BATTLE CREEK	41	$563,522	$22,542	.01
ARTHUR	15	$190,503	$7,619	.00
GALVA	21	$212,327	$8,492	.00
NON-PERMIT	4	$21,398	$641	.00
OTHER	67	$179,646	$7,185	.00
* TOTAL COUNTY *	389	$11,644,966	$465,577	.27
IOWA COUNTY				
MARENGO*	121	$4,290,697	$171,619	.10
NORTH ENGLISH	49	$2,097,384	$83,895	.05
WILLIAMSBURG	126	$5,757,175	$230,283	.13
VICTOR	53	$979,123	$39,168	.02
LADORA	15	$45,559	$1,823	.00
MILLERSBURG	14	$220,635	$8,827	.01
PARNELL	14	$138,363	$5,535	.00
NON-PERMIT	5	$19,328	$580	.00
OTHER	262	$8,026,950	$321,080	.18
* TOTAL COUNTY *	659	$21,575,214	$862,810	.50

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JACKSON COUNTY				
MAQUOKETA*	303	$11,462,900	$458,502	.26
BELLEVUE	115	$2,391,506	$95,467	.05
PRESTON	61	$2,002,521	$80,092	.05
SABULA	33	$347,002	$13,879	.01
ANDREW	15	$132,316	$5,294	.00
BALDWIN	11	$63,436	$2,540	.00
LA MOTTE	20	$508,273	$20,291	.01
MILES	23	$652,341	$26,094	.01
SPRINGBROOK	11	$108,322	$4,333	.00
ST DONATUS	10	$54,308	$2,166	.00
NON-PERMIT	5	$150,372	$4,511	.00
OTHER	224	$2,404,075	$96,140	.06
* TOTAL COUNTY *	831	$20,277,372	$809,309	.46
JASPER COUNTY				
NEWTON*	605	$30,689,523	$1,227,557	.70
COLFAX	81	$3,707,373	$148,293	.09
MONROE	80	$1,925,463	$77,014	.04
BAXTER	38	$723,520	$28,933	.02
KELLOGG	29	$479,672	$19,187	.01
PRAIRIE CITY	55	$2,340,984	$93,639	.05
LYNNVILLE	28	$442,572	$17,704	.01
MINGO	21	$124,902	$4,995	.00
SULLY	47	$2,686,364	$107,456	.06
NON-PERMIT	2	$74,388	$2,232	.00
OTHER	250	$2,281,354	$91,254	.05
* TOTAL COUNTY *	1,236	$45,476,115	$1,818,264	1.04
JEFFERSON COUNTY				
FAIRFIELD*	490	$20,669,624	$826,630	.47
BATAVIA	20	$201,376	$8,056	.00
LIBERTYVILLE	13	$199,954	$7,998	.00
LOCKRIDGE	10	$248,464	$9,938	.01
PACKWOOD	17	$251,573	$10,063	.01
NON-PERMIT	0	$0	$0	.00
OTHER	141	$1,300,155	$51,988	.03
* TOTAL COUNTY *	691	$22,671,146	$914,673	.53

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JOHNSON COUNTY				
IOWA CITY*	1,378	$107,919,021	$4,316,356	2.48
CORALVILLE	301	$19,601,300	$784,046	.45
LONE TREE	46	$466,572	$18,583	.01
OXFORD	34	$389,415	$15,575	.01
SOLON	51	$997,608	$39,901	.02
HILLS	20	$790,973	$31,640	.02
NORTH LIBERTY	61	$1,036,351	$41,447	.02
SWISHER	27	$521,138	$20,845	.01
TIFFIN	15	$484,697	$19,386	.01
NON-PERMIT	22	$105,076	$3,153	.00
OTHER	363	$3,699,615	$147,980	.08
* TOTAL COUNTY *	2,318	$136,011,766	$5,438,912	3.12
JONES COUNTY				
ANAMOSA*	170	$10,600,636	$423,994	.24
MONTICELLO	220	$8,864,026	$354,497	.20
OLIN	45	$500,824	$20,033	.01
OXFORD JCT	39	$244,766	$9,790	.01
WYOMING	44	$659,513	$26,283	.02
MARTELLE	10	$281,626	$11,265	.01
ONSLOW	17	$114,402	$4,576	.00
NON-PERMIT	3	$3,050	$92	.00
OTHER	255	$2,584,826	$103,389	.06
* TOTAL COUNTY *	803	$23,853,669	$953,919	.55
KEOKUK COUNTY				
KEOTA	55	$646,039	$25,837	.01
SIGOURNEY*	123	$4,375,662	$175,008	.10
HEDRICK	53	$345,452	$13,819	.01
RICHLAND	38	$813,758	$32,549	.02
WHAT CHEER	42	$532,811	$21,312	.01
HARPER	14	$189,009	$7,560	.00
KESWICK	20	$493,888	$19,756	.01
OLLIE	13	$58,905	$2,356	.00
SOUTH ENGLISH	11	$147,719	$5,909	.00
NON-PERMIT	3	$37,982	$1,318	.00
OTHER	189	$2,103,765	$84,143	.05
* TOTAL COUNTY *	561	$9,744,990	$389,567	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KOSSUTH COUNTY				
ALGONA*	313	$16,123,643	$644,851	.37
BANCROFT	59	$2,225,591	$89,021	.05
BURT	19	$346,771	$13,871	.01
LU VERNE	18	$130,375	$5,216	.00
SWEA CITY	56	$840,841	$33,632	.02
TITONKA	47	$1,060,860	$42,420	.02
WESLEY	26	$961,568	$38,462	.02
WHITTEMORE	35	$824,006	$32,959	.02
FENTON	22	$409,291	$16,372	.01
LAKOTA	19	$157,225	$6,289	.00
LEDYARD	16	$320,733	$12,829	.01
LONE ROCK	12	$162,095	$6,484	.00
NON-PERMIT	1	$216,000	$6,480	.00
OTHER	182	$1,546,964	$61,853	.04
* TOTAL COUNTY *	825	$25,325,963	$1,010,739	.58
LEE COUNTY				
FT MADISON*	392	$19,289,356	$771,342	.44
KEOKUK	497	$27,117,911	$1,084,938	.62
DONNELLSON	61	$1,250,844	$50,010	.03
MONTROSE	34	$276,559	$11,064	.01
WEST POINT	55	$1,037,584	$41,505	.02
ST PAUL	14	$656,987	$26,278	.02
HOUGHTON	12	$1,165,053	$46,602	.03
NON-PERMIT	7	$229,266	$6,877	.00
OTHER	300	$6,492,215	$259,686	.15
* TOTAL COUNTY *	1,372	$57,515,775	$2,298,302	1.32

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,541	$301,906,065	$12,075,726	6.93
MARION	569	$29,010,786	$1,160,337	.67
CENTER POINT	59	$1,357,754	$54,311	.03
CENTRAL CITY	70	$636,600	$25,465	.01
HIAWATHA	113	$3,327,868	$133,117	.08
LISBON	73	$816,624	$32,666	.02
MT VERNON	120	$4,586,544	$183,453	.11
COGGON	40	$819,110	$32,755	.02
FAIRFAX	40	$546,726	$21,871	.01
SPRINGVILLE	45	$576,580	$23,063	.01
WALKER	37	$669,369	$26,771	.02
ALBURNETTE	25	$277,001	$11,079	.01
ELY	37	$512,000	$20,480	.01
PALO	26	$481,736	$19,268	.01
PRAIRIEBURG	10	$81,484	$3,261	.00
ROBINS	13	$37,385	$1,494	.00
NON-PERMIT	55	$964,541	$29,046	.02
OTHER	300	$5,258,787	$210,411	.12
* TOTAL COUNTY *	5,173	$351,866,960	$14,064,574	8.07
LOUISA COUNTY				
COLUMBUS JCT	88	$2,095,113	$83,800	.05
WAPELLO*	104	$2,431,228	$97,247	.06
MORNING SUN	40	$1,274,517	$50,981	.03
GRANDVIEW	12	$148,192	$5,926	.00
OAKVILLE	26	$434,349	$17,374	.01
NON-PERMIT	1	$1,246	$37	.00
OTHER	104	$1,235,130	$49,403	.03
* TOTAL COUNTY *	375	$7,619,775	$304,768	.17
LUCAS COUNTY				
CHARITON*	222	$10,924,076	$436,962	.25
RUSSELL	20	$131,228	$5,238	.00
DERBY	11	$74,478	$2,978	.00
LUCAS	15	$61,810	$2,473	.00
NON-PERMIT	2	$4,993	$150	.00
OTHER	93	$1,088,933	$43,561	.03
* TOTAL COUNTY *	363	$12,285,518	$491,362	.28

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LYON COUNTY				
ROCK RAPIDS*	125	$4,406,628	$176,218	.10
GEORGE	71	$1,496,306	$59,851	.03
DOON	35	$572,849	$22,914	.01
INWOOD	45	$1,429,605	$57,172	.03
LARCHWOOD	45	$533,710	$21,349	.01
LITTLE ROCK	20	$425,388	$17,016	.01
ALVORD	11	$73,763	$2,952	.00
LESTER	21	$509,731	$20,392	.01
NON-PERMIT	4	$134,829	$4,126	.00
OTHER	118	$953,271	$38,110	.02
* TOTAL COUNTY *	495	$10,536,080	$420,100	.24
MADISON COUNTY				
WINTERSET*	185	$7,014,538	$280,578	.16
EARLHAM	45	$599,686	$23,950	.01
MACKSBURG	11	$14,181	$567	.00
ST CHARLES	26	$455,410	$18,217	.01
TRURO	24	$286,409	$11,457	.01
NON-PERMIT	4	$14,823	$445	.00
OTHER	138	$1,068,165	$42,728	.02
* TOTAL COUNTY *	433	$9,453,212	$377,942	.22
MAHASKA COUNTY				
OSKALOOSA*	520	$28,456,775	$1,138,116	.65
EDDYVILLE	10	$76,502	$3,060	.00
NEW SHARON	71	$915,908	$36,626	.02
BEACON	11	$89,823	$3,593	.00
UNIVERSITY PARK	11	$18,744	$750	.00
BARNES CITY	14	$82,714	$3,308	.00
FREMONT	25	$213,292	$8,528	.00
LEIGHTON	10	$47,812	$1,913	.00
NON-PERMIT	7	$7,235	$218	.00
OTHER	191	$1,700,695	$68,028	.04
* TOTAL COUNTY *	870	$31,609,500	$1,264,140	.73

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MARION COUNTY				
KNOXVILLE*	279	$13,131,152	$525,206	.30
PELLA	296	$14,136,981	$566,406	.33
PLEASANTVILLE	64	$969,222	$38,767	.02
BUSSEY	18	$137,509	$5,500	.00
MELCHER	33	$501,282	$20,019	.01
NON-PERMIT	2	$990	$29	.00
OTHER	248	$3,662,212	$146,487	.08
* TOTAL COUNTY *	940	$32,539,348	$1,302,414	.75
MARSHALL COUNTY				
MARSHALLTOWN*	905	$51,234,662	$2,051,435	1.18
STATE CENTER	70	$952,732	$38,103	.02
ALBION	22	$351,288	$14,052	.01
GILMAN	30	$416,598	$16,666	.01
MELBOURNE	25	$331,608	$13,262	.01
LAUREL	20	$289,136	$11,565	.01
LE GRAND	30	$602,916	$24,115	.01
LISCOMB	10	$42,567	$1,701	.00
RHODES	17	$67,731	$2,710	.00
NON-PERMIT	4	$5,887	$177	.00
OTHER	208	$3,209,486	$128,341	.07
* TOTAL COUNTY *	1,341	$57,504,611	$2,302,127	1.32
MILLS COUNTY				
GLENWOOD*	141	$6,962,740	$278,478	.16
MALVERN	55	$910,964	$36,440	.02
EMERSON	29	$644,664	$25,788	.01
PACIFIC JCT	12	$22,035	$882	.00
HENDERSON	17	$378,658	$15,149	.01
NON-PERMIT	0	$0	$0	.00
OTHER	117	$1,292,768	$51,710	.03
* TOTAL COUNTY *	371	$10,211,829	$408,447	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MITCHELL COUNTY				
OSAGE*	175	$5,807,660	$232,255	.13
ST ANSGAR	62	$3,236,766	$129,471	.07
RICEVILLE	38	$548,462	$21,939	.01
STACYVILLE	35	$913,879	$36,555	.02
NON-PERMIT	3	$71,711	$2,151	.00
OTHER	153	$2,285,862	$91,430	.05
* TOTAL COUNTY *	466	$12,864,340	$513,801	.29
MONONA COUNTY				
ONAWA*	150	$6,191,409	$247,655	.14
MAPLETON	100	$2,584,526	$103,381	.06
UTE	39	$536,702	$21,466	.01
WHITING	31	$317,252	$12,691	.01
BLENCOE	16	$166,408	$6,631	.00
CASTANA	18	$180,844	$7,233	.00
MOORHEAD	22	$255,906	$10,231	.01
SOLDIER	21	$184,024	$7,362	.00
NON-PERMIT	2	$25,157	$784	.00
OTHER	83	$883,357	$35,336	.02
* TOTAL COUNTY *	482	$11,325,585	$452,770	.26
MONROE COUNTY				
ALBIA*	187	$6,295,510	$251,823	.14
LOVILIA	28	$152,013	$6,081	.00
NON-PERMIT	6	$23,927	$717	.00
OTHER	88	$1,291,891	$51,683	.03
* TOTAL COUNTY *	309	$7,763,341	$310,304	.18
MONTGOMERY COUNTY				
RED OAK*	299	$14,997,540	$610,259	.35
VILLISCA	70	$1,005,697	$40,086	.02
STANTON	41	$1,037,654	$41,506	.02
ELLIOTT	22	$230,843	$9,234	.01
NON-PERMIT	3	$4,038	$121	.00
OTHER	94	$1,181,863	$47,275	.03
* TOTAL COUNTY *	529	$18,457,635	$748,481	.43

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MUSCATINE COUNTY				
MUSCATINE*	723	$39,104,345	$1,564,141	.90
WEST LIBERTY	105	$2,781,894	$111,278	.06
WILTON	108	$7,849,488	$313,978	.18
ATALISSA	15	$124,886	$4,995	.00
CONESVILLE	11	$92,637	$3,705	.00
NICHOLS	18	$570,231	$22,809	.01
NON-PERMIT	11	$17,512	$526	.00
OTHER	201	$2,561,613	$102,390	.06
* TOTAL COUNTY *	1,192	$53,102,606	$2,123,822	1.22
OBRIEN COUNTY				
SHELDON	251	$13,427,295	$537,038	.31
HARTLEY	93	$1,771,396	$70,853	.04
PAULLINA	84	$1,509,085	$60,360	.03
PRIMGHAR*	57	$1,705,152	$68,126	.04
SANBORN	69	$1,376,394	$54,895	.03
SUTHERLAND	44	$568,325	$22,712	.01
ARCHER	11	$255,595	$10,224	.01
CALUMET	10	$271,582	$10,864	.01
NON-PERMIT	3	$331,563	$9,947	.01
OTHER	126	$882,890	$35,316	.02
* TOTAL COUNTY *	748	$22,099,277	$880,335	.51
OSCEOLA COUNTY				
SIBLEY*	154	$4,219,015	$168,757	.10
ASHTON	26	$469,168	$18,770	.01
OCHEYEDAN	39	$707,563	$28,302	.02
MELVIN	22	$806,711	$32,266	.02
NON-PERMIT	3	$137,853	$4,136	.00
OTHER	89	$614,695	$24,590	.01
* TOTAL COUNTY *	333	$6,955,005	$276,821	.16

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PAGE COUNTY				
CLARINDA*	226	$10,237,831	$409,477	.24
SHENANDOAH	307	$10,379,956	$415,194	.24
ESSEX	38	$439,810	$17,591	.01
BRADDYVILLE	15	$142,423	$5,697	.00
COIN	16	$151,850	$6,073	.00
COLLEGE SPRINGS	11	$73,974	$2,959	.00
NON-PERMIT	1	$655	$20	.00
OTHER	118	$1,870,035	$74,784	.04
* TOTAL COUNTY *	732	$23,296,534	$931,795	.53
PALO ALTO COUNTY				
EMMETSBURG*	186	$5,306,024	$212,191	.12
GRAETTINGER	50	$620,763	$24,832	.01
RUTHVEN	32	$1,195,281	$47,812	.03
WEST BEND	57	$2,069,288	$82,772	.05
AYRSHIRE	14	$111,308	$4,451	.00
CYLINDER	13	$166,533	$6,660	.00
MALLARD	23	$193,935	$7,759	.00
NON-PERMIT	4	$6,366	$191	.00
OTHER	78	$857,087	$34,283	.02
* TOTAL COUNTY *	457	$10,526,585	$420,951	.24
PLYMOUTH COUNTY				
LE MARS*	343	$17,078,164	$683,025	.39
AKRON	70	$1,999,871	$79,995	.05
KINGSLEY	83	$1,781,485	$71,264	.04
REMSEN	89	$2,123,986	$84,960	.05
MERRILL	38	$924,791	$36,968	.02
BRUNSVILLE	11	$67,684	$2,706	.00
HINTON	28	$576,506	$23,060	.01
OYENS	12	$40,257	$1,611	.00
WESTFIELD	10	$126,616	$5,064	.00
NON-PERMIT	3	$325,546	$9,766	.01
OTHER	144	$916,154	$36,623	.02
* TOTAL COUNTY *	831	$25,961,060	$1,035,042	.59

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	44	$629,685	$25,187	.01
LAURENS	102	$2,166,452	$86,636	.05
POCAHONTAS*	141	$3,854,312	$154,346	.09
GILMORE CITY	17	$618,394	$24,721	.01
ROLFE	49	$997,978	$39,903	.02
HAVELOCK	10	$196,922	$7,877	.00
PALMER	22	$227,545	$9,101	.01
VARINA	12	$43,456	$1,739	.00
NON-PERMIT	3	$264,704	$7,941	.00
OTHER	106	$519,597	$20,785	.01
* TOTAL COUNTY *	506	$9,519,045	$378,236	.22
POLK COUNTY				
DES MOINES*	7,031	$697,700,930	$27,908,074	16.02
WEST DES MOINES	985	$91,891,508	$3,675,493	2.11
URBANDALE	221	$11,882,154	$475,288	.27
ALTOONA	198	$9,357,598	$374,274	.21
ANKENY	489	$19,415,105	$776,595	.45
WINDSOR HTS	11	$249,509	$9,981	.01
CLIVE	47	$2,558,417	$102,334	.06
GRIMES	85	$2,108,610	$84,342	.05
MITCHELLVILLE	56	$869,560	$34,782	.02
POLK CITY	57	$495,824	$19,836	.01
BONDURANT	56	$1,077,999	$43,116	.02
ELKHART	18	$472,073	$18,881	.01
PLEASANT HILL	10	$886,986	$35,480	.02
RUNNELLS	35	$575,664	$23,025	.01
JOHNSTON	126	$3,714,625	$148,553	.09
ALLEMAN	12	$373,892	$14,957	.01
NON-PERMIT	101	$4,215,508	$126,472	.07
OTHER	130	$3,098,966	$123,949	.07
* TOTAL COUNTY *	9,668	$850,944,928	$33,995,432	19.52

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,294	$85,996,675	$3,439,853	1.97
AVOCA	86	$4,776,314	$191,050	.11
CARTER LAKE	56	$1,271,782	$50,891	.03
OAKLAND	77	$1,463,114	$58,525	.03
CARSON	34	$256,822	$10,276	.01
NEOLA	38	$936,359	$37,454	.02
WALNUT	55	$874,150	$34,968	.02
CRESCENT	22	$520,387	$20,815	.01
HANCOCK	15	$155,842	$6,234	.00
MACEDONIA	17	$1,228,181	$49,126	.03
MINDEN	30	$688,842	$27,549	.02
TREYNOR	42	$723,988	$28,958	.02
UNDERWOOD	22	$309,920	$12,398	.01
NON-PERMIT	13	$772,570	$23,179	.01
OTHER	321	$10,913,103	$436,490	.25
* TOTAL COUNTY *	2,122	$110,888,049	$4,427,766	2.54
POWESHIEK COUNTY				
GRINNELL	318	$19,034,268	$761,298	.44
BROOKLYN	90	$4,497,321	$179,888	.10
MONTEZUMA*	112	$2,739,408	$109,535	.06
VICTOR	13	$700,141	$28,005	.02
DEEP RIVER	18	$173,373	$6,935	.00
MALCOM	22	$457,069	$18,284	.01
NON-PERMIT	1	$451,668	$16,010	.01
OTHER	156	$1,641,466	$65,659	.04
* TOTAL COUNTY *	730	$29,694,714	$1,185,614	.68
RINGGOLD COUNTY				
MOUNT AYR*	113	$3,873,235	$154,929	.09
DIAGONAL	22	$238,689	$9,546	.01
KELLERTON	21	$132,061	$5,282	.00
TINGLEY	14	$124,460	$4,978	.00
NON-PERMIT	1	$107,500	$3,875	.00
OTHER	76	$567,705	$22,708	.01
* TOTAL COUNTY *	247	$5,043,650	$201,318	.12

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SAC COUNTY				
SAC CITY*	142	$4,526,660	$180,960	.10
LAKE VIEW	81	$1,504,981	$60,190	.03
ODEBOLT	58	$976,405	$39,056	.02
EARLY	35	$463,178	$18,530	.01
SCHALLER	48	$804,400	$32,178	.02
WALL LAKE	51	$1,346,713	$56,439	.03
AUBURN	23	$272,949	$10,921	.01
LYTTON	19	$342,095	$13,683	.01
NEMAHA	10	$135,306	$5,412	.00
NON-PERMIT	2	$327,652	$9,830	.01
OTHER	115	$1,089,377	$43,563	.03
* TOTAL COUNTY *	584	$11,789,716	$470,762	.27
SCOTT COUNTY				
DAVENPORT*	2,669	$215,466,461	$8,627,323	4.95
BETTENDORF	703	$57,873,695	$2,314,947	1.33
BUFFALO	32	$424,603	$16,983	.01
LE CLAIRE	83	$716,850	$28,668	.02
BLUE GRASS	69	$937,500	$37,499	.02
ELDRIDGE	128	$4,915,998	$196,629	.11
PRINCETON	29	$560,234	$22,408	.01
WALCOTT	76	$3,236,255	$129,446	.07
DIXON	17	$141,798	$5,671	.00
DONAHUE	17	$215,298	$8,611	.00
LONG GROVE	20	$135,256	$5,411	.00
MCCAUSLAND	20	$130,989	$5,241	.00
NEW LIBERTY	11	$44,987	$1,800	.00
RIVERDALE	13	$254,737	$10,189	.01
NON-PERMIT	47	$494,811	$14,861	.01
OTHER	272	$3,969,105	$158,872	.09
* TOTAL COUNTY *	4,206	$289,518,577	$11,584,564	6.65

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHELBY COUNTY				
HARLAN*	277	$12,099,912	$483,903	.28
ELK HORN	43	$512,812	$20,508	.01
SHELBY	32	$522,036	$20,881	.01
DEFIANCE	26	$342,002	$13,680	.01
EARLING	36	$307,149	$12,284	.01
IRWIN	38	$773,519	$30,940	.02
PANAMA	21	$248,360	$9,934	.01
PORTSMOUTH	17	$385,327	$15,414	.01
WESTPHALIA	11	$296,596	$11,864	.01
NON-PERMIT	3	$47,859	$1,435	.00
OTHER	115	$1,050,661	$42,023	.02
* TOTAL COUNTY *	619	$16,586,233	$662,866	.38
SIOUX COUNTY				
HAWARDEN	136	$3,688,762	$147,443	.08
ALTON	57	$1,001,042	$40,045	.02
HULL	83	$1,725,407	$69,016	.04
ORANGE CITY*	184	$6,763,058	$270,530	.16
ROCK VALLEY	149	$5,060,803	$202,266	.12
SIOUX CENTER	251	$8,678,360	$347,133	.20
BOYDEN	43	$576,841	$23,061	.01
HOSPERS	45	$916,042	$36,643	.02
IRETON	42	$1,805,076	$72,200	.04
GRANVILLE	25	$216,405	$8,657	.00
MAURICE	15	$62,221	$2,487	.00
NON-PERMIT	7	$207,284	$6,219	.00
OTHER	221	$2,019,678	$80,775	.05
* TOTAL COUNTY *	1,258	$32,720,979	$1,306,475	.75

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
STORY COUNTY				
AMES	1,118	$76,486,781	$3,059,049	1.76
NEVADA*	219	$10,564,761	$422,480	.24
STORY CITY	126	$3,609,886	$144,393	.08
CAMBRIDGE	20	$172,835	$6,912	.00
COLO	40	$595,595	$23,823	.01
MAXWELL	43	$445,651	$17,828	.01
ROLAND	45	$674,613	$26,987	.02
SLATER	47	$1,285,188	$51,408	.03
ZEARING	34	$534,961	$21,399	.01
COLLINS	17	$213,438	$8,537	.00
GILBERT	26	$182,655	$7,306	.00
HUXLEY	71	$1,410,400	$56,417	.03
MCCALLSBURG	19	$92,238	$3,689	.00
NON-PERMIT	15	$261,015	$7,831	.00
OTHER	254	$3,698,953	$147,950	.08
* TOTAL COUNTY *	2,094	$100,228,970	$4,006,009	2.30
TAMA COUNTY				
TAMA	129	$4,017,334	$160,632	.09
DYSART	64	$1,067,184	$42,688	.02
TOLEDO*	112	$6,949,018	$277,874	.16
TRAER	94	$2,222,492	$88,900	.05
GARWIN	29	$314,926	$12,622	.01
GLADBROOK	58	$1,474,037	$58,926	.03
CHELSEA	32	$541,892	$21,675	.01
CLUTIER	19	$193,558	$7,743	.00
LINCOLN	10	$260,630	$10,423	.01
MONTOUR	12	$199,492	$7,982	.00
NON-PERMIT	4	$1,401,824	$43,598	.03
OTHER	151	$1,168,670	$46,743	.03
* TOTAL COUNTY *	714	$19,811,057	$779,806	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAYLOR COUNTY				
BEDFORD*	112	$1,806,265	$72,253	.04
LENOX	74	$2,289,272	$91,417	.05
CLEARFIELD	35	$258,983	$10,361	.01
NEW MARKET	22	$100,517	$4,022	.00
BLOCKTON	17	$180,712	$7,219	.00
GRAVITY	10	$9,670	$386	.00
SHARPSBURG	10	$21,127	$846	.00
NON-PERMIT	0	$0	$0	.00
OTHER	61	$137,204	$5,489	.00
* TOTAL COUNTY *	341	$4,803,750	$191,993	.11
UNION COUNTY				
CRESTON*	333	$15,252,241	$609,967	.35
AFTON	47	$1,097,708	$43,908	.03
LORIMOR	19	$175,079	$7,002	.00
NON-PERMIT	1	$1,034	$31	.00
OTHER	97	$511,581	$20,462	.01
* TOTAL COUNTY *	497	$17,037,643	$681,370	.39
VAN BUREN COUNTY				
KEOSAUQUA*	68	$1,090,600	$43,623	.03
BONAPARTE	26	$398,633	$15,946	.01
FARMINGTON	61	$653,633	$26,145	.02
MILTON	27	$191,244	$7,650	.00
BIRMINGHAM	24	$187,708	$7,509	.00
CANTRIL	23	$196,951	$7,873	.00
STOCKPORT	20	$239,261	$9,558	.01
NON-PERMIT	3	$262,516	$7,876	.00
OTHER	151	$985,221	$39,409	.02
* TOTAL COUNTY *	403	$4,205,767	$165,589	.10

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAPELLO COUNTY				
OTTUMWA*	884	$43,276,000	$1,730,498	.99
ELDON	49	$640,789	$25,557	.01
EDDYVILLE	48	$456,997	$18,278	.01
AGENCY	35	$279,846	$11,194	.01
BLAKESBURG	19	$100,035	$4,000	.00
NON-PERMIT	10	$32,337	$993	.00
OTHER	204	$1,565,635	$62,624	.04
* TOTAL COUNTY *	1,249	$46,351,639	$1,853,144	1.06
WARREN COUNTY				
INDIANOLA*	390	$13,766,752	$550,630	.32
CARLISLE	95	$1,610,211	$64,407	.04
NORWALK	104	$1,456,515	$58,257	.03
MILO	20	$172,395	$6,895	.00
CUMMING	17	$70,497	$2,821	.00
HARTFORD	26	$110,117	$4,405	.00
LACONA	25	$280,853	$11,232	.01
MARTENSDALE	19	$218,894	$8,755	.01
NEW VIRGINIA	23	$297,204	$11,889	.01
ST MARYS	11	$122,842	$4,913	.00
NON-PERMIT	7	$10,609	$318	.00
OTHER	236	$1,903,386	$76,107	.04
* TOTAL COUNTY *	973	$20,020,275	$800,629	.46
WASHINGTON COUNTY				
WASHINGTON*	351	$14,544,100	$581,737	.33
KALONA	142	$4,801,071	$192,044	.11
BRIGHTON	40	$380,402	$15,218	.01
RIVERSIDE	39	$517,839	$20,715	.01
WELLMAN	72	$1,985,077	$79,403	.05
AINSWORTH	25	$284,452	$11,458	.01
CRAWFORDSVILLE	18	$149,176	$5,966	.00
WEST CHESTER	14	$55,251	$2,209	.00
NON-PERMIT	0	$0	$0	.00
OTHER	218	$2,299,826	$91,991	.05
* TOTAL COUNTY *	919	$25,019,194	$1,000,741	.57

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN /	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAYNE COUNTY				
CORYDON*	123	$2,912,385	$116,489	.07
SEYMOUR	42	$379,859	$15,195	.01
ALLERTON	38	$314,645	$12,583	.01
HUMESTON	47	$719,745	$28,791	.02
LINEVILLE	13	$191,197	$7,647	.00
NON-PERMIT	0	$0	$0	.00
OTHER	95	$713,663	$28,571	.02
* TOTAL COUNTY *	358	$5,231,494	$209,276	.12
WEBSTER COUNTY				
FT DODGE*	985	$66,135,604	$2,645,248	1.52
GOWRIE	79	$2,111,184	$84,270	.05
DAYTON	53	$630,663	$25,221	.01
LEHIGH	23	$355,486	$14,219	.01
OTHO	15	$84,154	$3,367	.00
BADGER	22	$208,079	$8,323	.00
CALLENDER	20	$150,382	$6,015	.00
CLARE	15	$79,977	$3,198	.00
DUNCOMBE	18	$165,876	$6,637	.00
HARCOURT	29	$687,213	$27,483	.02
MOORLAND	15	$108,437	$4,336	.00
VINCENT	17	$1,487,435	$59,498	.03
NON-PERMIT	14	$157,767	$4,763	.00
OTHER	265	$3,710,326	$148,409	.09
* TOTAL COUNTY *	1,570	$76,072,583	$3,040,987	1.75
WINNEBAGO COUNTY				
FOREST CITY*	159	$4,275,533	$170,963	.10
BUFFALO CENTER	73	$2,414,641	$96,450	.06
LAKE MILLS	115	$3,752,468	$150,096	.09
THOMPSON	28	$1,685,690	$67,428	.04
LELAND	17	$118,049	$4,722	.00
RAKE	23	$266,619	$10,665	.01
NON-PERMIT	2	$4,457	$134	.00
OTHER	101	$1,928,921	$77,154	.04
* TOTAL COUNTY *	518	$14,446,378	$577,612	.33

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNESHIEK COUNTY				
DECORAH*	362	$19,378,068	$774,991	.44
CALMAR	54	$1,394,226	$55,768	.03
OSSIAN	64	$1,196,101	$47,844	.03
CASTALIA	10	$32,334	$1,294	.00
FT. ATKINSON	29	$478,233	$19,129	.01
RIDGEWAY	24	$189,614	$7,586	.00
SPILLVILLE	24	$423,827	$16,931	.01
NON-PERMIT	8	$442,329	$13,270	.01
OTHER	224	$2,957,851	$118,296	.07
* TOTAL COUNTY *	799	$26,492,583	$1,055,109	.61
WOODBURY COUNTY				
SIOUX CITY*	2,185	$167,988,026	$6,723,787	3.86
MOVILLE	62	$1,906,928	$76,242	.04
ANTHON	49	$1,042,853	$41,715	.02
CORRECTIONVILLE	55	$617,518	$24,671	.01
DANBURY	31	$880,865	$35,233	.02
SERGEANT BLUFF	58	$1,328,243	$53,134	.03
SLOAN	43	$716,078	$28,643	.02
CUSHING	22	$244,990	$9,800	.01
LAWTON	23	$426,537	$17,062	.01
OTO	11	$119,495	$4,781	.00
PIERSON	23	$236,185	$9,447	.01
SALIX	16	$434,163	$17,368	.01
SMITHLAND	13	$121,932	$4,877	.00
NON-PERMIT	18	$652,341	$19,571	.01
OTHER	142	$1,483,006	$59,609	.03
* TOTAL COUNTY *	2,751	$178,205,160	$7,125,940	4.09

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	55	$612,194	$24,488	.01
NORTHWOOD*	98	$3,922,113	$156,876	.09
FERTILE	22	$205,906	$8,237	.00
GRAFTON	26	$331,611	$13,265	.01
HANLONTOWN	12	$206,027	$8,240	.00
JOICE	10	$209,756	$8,390	.00
KENSETT	16	$212,603	$8,505	.00
NON-PERMIT	1	$900	$27	.00
OTHER	89	$505,733	$20,233	.01
* TOTAL COUNTY *	329	$6,206,843	$248,261	.14
WRIGHT COUNTY				
CLARION*	164	$4,473,457	$178,928	.10
EAGLE GROVE	139	$4,639,387	$185,569	.11
BELMOND	136	$4,281,907	$171,518	.10
DOWS	39	$610,357	$24,412	.01
GOLDFIELD	42	$870,640	$34,821	.02
ROWAN	16	$198,062	$7,923	.00
WOOLSTOCK	14	$869,286	$34,771	.02
NON-PERMIT	3	$106,086	$3,183	.00
OTHER	108	$1,211,308	$48,453	.03
* TOTAL COUNTY *	661	$17,260,490	$692,578	.40
* LATE FILERS *	4,394	$46,487,792	$1,861,357	1.07
** GRAND TOTAL **	102,510	$4,352,066,055	$174,185,833	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES — Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:

a) Sales in interstate commerce,
b) Sales to government units,
c) Sales for resale or processing,
d) Sales of gasoline or diesel fuel,
e) Sales of vehicles subject to registration, and
f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen

COMPUTED TAX DUE — The amount of tax computed to be due based on taxable sales or taxable purchases.

NON-PERMIT — Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.

OTHERS

A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).

B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).

BUSINESS CLASSIFICATION — Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.

BUSINESS GROUP — Consolidation of related business classes into twelve business groups.

NUMBER OF BUSINESSES — The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.